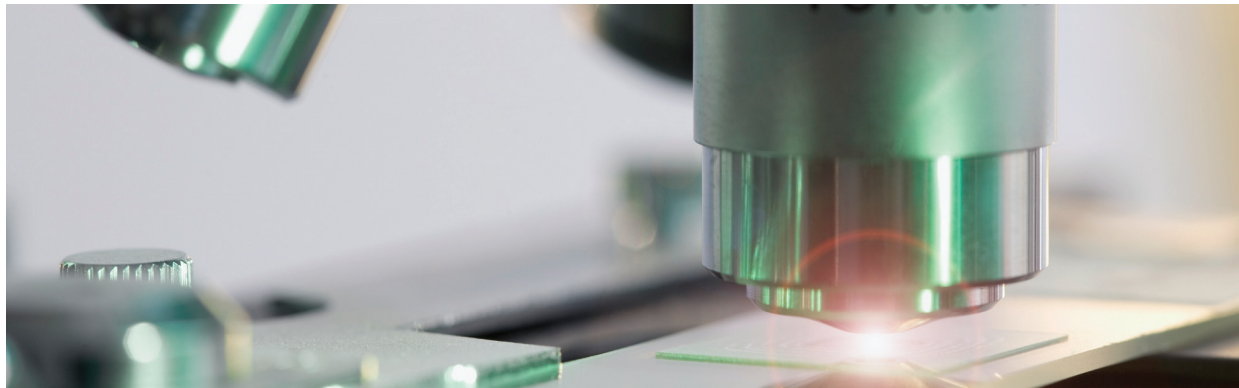


Forensic Accounting, Fraud Investigation & Asset Recovery



In today's global business and political environment, hundreds of billions of dollars a year are put at risk or lost by companies victimised by fraud, embroiled in complex litigation or business disputes, or facing accusations of financial mismanagement or malfeasance. Instances of financial statement errors and restatements have grown over the past few years, and every organisation is vulnerable to fraud risk. Theft of assets, including intangible property, can lead to substantial loss or commercial disadvantage. Corporate failure can be the result of unmitigated fraud risk. Affected companies and their legal counsel rely on forensic investigators to reconstruct accounting and business records and provide the detailed analysis necessary to uncover essential facts and insights.

Who we are

The Forensic and Dispute Services team of Deloitte Cayman Islands is composed of a diverse group of practitioners — Chartered and Certified Public Accountants, Certified Fraud Examiners, Chartered Financial Analysts, former law enforcement officers, business intelligence research professionals, computer forensics and data analytics specialists. Backed by the worldwide resources of Deloitte's network of member firms, we are able to support our clients anywhere around the world.

Deloitte's professionals in the Cayman Islands have unparalleled experience of investigating financial losses, fraud and misappropriated assets, and have specialist expertise in the financial services industry.

Services we offer

We believe that the most effective forensic services revolve around a multidisciplinary, interconnecting skill set arising from:

- **Forensic Accounting**

The forensic accountant uses accounting, document and transaction analysis, combined with witness and third-party evidence, to provide factual findings. Our forensic accountants use a variety of techniques: reviewing, inquiry, investigation, observation, statistical analysis of transactions, tracing funds and conducting investigations – in short, providing valuable assistance in putting together the pieces of a financial puzzle. We assist attorneys in interpreting data, explaining complex financial transactions, verifying or locating information, reconstructing a transaction or a series of transactions, sampling, inspecting and modeling. These efforts, which help reconstruct the transactions or financial records of a business, are often the key to the determination of a successful legal strategy and/or monetary recovery.

Services we offer (cont'd)

- **Fraud Investigation**

Investigations differ from financial auditing in that they require investigators with the appropriate mindset to focus on the exceptions, the oddities, accounting irregularities and patterns of conduct, not just on errors and omissions. Typically, corporate investigations involve a large number of documents – including electronic evidence – that often contain the facts upon which the successful outcome of the case may rely. Our senior professionals are skilled at organising, managing and identifying documents in order to assist in analysing the relevant facts and evidence. Our team of fraud investigators includes former law enforcement officers, Certified Fraud Examiners and experienced accountants who have strong investigatory skills and are adept at exposing fraud schemes and helping to expedite recoveries. Our work may involve forensic investigations, review of specific accounting issues and transactions and review of corporate controls and procedures. In addition, understanding the client's business and the relevant issues enables our people to assess the issues in light of the business and corporate environment in which the company is operating, its financial condition and the results of its operations.

Forensic technology is an essential component of almost every financial investigation. Litigators practicing in today's digital environment must understand the various ways information may be stored and retrieved to build the best possible case and to comply with discovery rules. Our practice combines the experience of our forensic and investigative service professionals with technologically advanced computer labs and sophisticated software to offer new, innovative solutions to our clients' complex legal problems. We have the skills and resources to navigate information technology systems for evidence of malfeasance, such as information deletion, policy

violations or unauthorised access. Our professionals can recover a wealth of information from computer hard drives and backup tapes, including active, deleted, hidden, lost or encrypted files, file fragments, and even files that were merely viewed but never saved.

- **Asset Tracing & Recovery**

Our fraud investigators have deep experience in large and complex insolvency work and asset tracing and recovery. Successful asset recovery requires the right mix of accounting, legal and investigatory skills that must be applied with precision and, very often, with speed. Our team of accountants, forensic technologists and investigators combines experience, judgement and creative thinking – an approach that can be best described as a combination of methodology and initiative – to achieve success in major asset recovery assignments.

The scope of our work extends to assisting in the recovery of funds on behalf of a wide variety of parties, including banks, trusts, wealthy individuals and corporate and public sector bodies around the world. Our professionals are experienced in the investigation of corruption and fraud, and in helping our clients recover misappropriated assets, or to satisfy debt or judgements. We work closely with our Business Intelligence Services group to control and understand fully the quality of intelligence we receive – a vital factor in the success of asset recovery work.

Our experienced team has played a major role in many large, complex, multi-jurisdictional insolvencies and out-of-court restructurings over the past two decades. Often working with attorneys, Deloitte offers a complete, full-service approach and brings particular experience in offshore and international engagements.

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